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IMPORT PROCESS FROM SOUTH KOREA BY SEA VESSELS IN
PERSPECTIVE OF FREIGHT FORWARDER

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TUONTIPROSESSI ETELÄ-KOREASTA RAHTILAIVOILLA HUOLITSIJAN NÄKÖKULMASTA

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Tämän opinnäytetyön aiheena oli merituontihuolinta. Opinnäytetyössä tutkittiin tuontiprosessia Etelä-Koreasta rahtilaivoilla huolitsijan näkökulmasta. Keräsin sekä analysoin olemassa olevaa tietoa eri lähteistä pöytätutkimusmenetelmänä.

Opinnäytetyössä esiteltiin kaikki huolintaan liittyvät olennaiset seikat, jotka ovat huolitsijan jokapäiväisessä työssä tarpeellisia ja välttämättömiä. Työssä tutkittiin maahantuontia pääpiirteissään sekä toimituslausekkeen valintaa liittyviä asioita ja vuoden 2010 toimituslausekkeisiin liittyviä olennaisimpia muutoksia.

Työssä kerrottiin myös kuljetusten vakuuttamisesta, mutta pääpaino oli huolintaprosessissa, joka avaa lukijalle toimitusketjun pääpiirteittäin huolitsijan näkökulmasta. Huolintaprosessin kuvauksessa pyrittiin kuvaamaan tavarantoimituksen tilaamisesta aina toimitukseen asti sisältäen kaikki sopimuksen tekemiseen, seurantaan, tullilähtöilmoituksen laatimiseen sekä laskutukseen liittyvät seikat.

Lisäksi työssä tuotiin esiin muutama erikoistapaus, jotka vaativat erityishuomiota ja kohtelua. Tulli-ilmoittaminen rajattiin vain eniten käytettyihin menettelyihin. Opinnäytetyö voi olla avuksi huolinta-alalle ryhtyvälle tai sitä harkitsevalle henkilölle.

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The subject of this thesis was oversea import from South Korea by sea vessels from the forwarders point of view. This thesis clarified supply chain management in general outline from the beginning to the end. The case company did not allow me to use their name in the thesis. I collected and analyzed different existing information as desk research method.

This thesis specified all main points considering forwarding. All these points are useful and necessary when working along with sea freight from Asia. There is a compilation of foreign trade procedure from Asia and Incoterms with all most important changes that occurred in 2010.

There are also matters about cargo insurance mentioned. However, the main issue is the forwarding process. Forwarding process includes whole chain from the quotation to delivering goods to the final customer, including tracking, customs clearance and invoicing.

There are also some special cases introduced that demand some special treatment. In customs clearance there is not only main points disclosed but also some special procedures. Thesis can be assistance for a person who considers becoming a professional forwarder.

TABLE OF CONTENT

1	INTRODUCTION	5
2	BACKGROUND OF THE THESIS	5
2.1	Purpose and outcome	5
2.2	Framework	7
2.3	Research methods	7
3	FORWARDING AND LOGISTICAL PROCESS	8
4	TRADE CONTRACT AND FORWARDER'S RESPONSIBILITIES.....	9
4.1	Sales contract	9
4.2	Cargo insurance and transportation insurance	11
4.2.1	Cargo insurance	11
4.2.2	Transportation insurance	12
4.2.3	Forwarder's responsibilities	12
5	DOCUMENTS OF SEA TRANSPORTATION.....	13
5.1	Bill of lading	13
5.2	Liner Waybill	15
5.3	Shipping advice/Notice of arrival	15
5.4	Commercial invoice and Proforma Invoice	16
6	MOVEMENT OF GOODS	17
6.1	Incoterms.....	17
6.2	Release letter	18
6.3	Transportation	19
6.3.1	Shipment booking.....	20
6.3.2	Maritime transportation unit.....	21
6.3.3	Cargo embarkation and monitoring.....	22
6.3.4	Cargo arrival	25
6.4	Biggest shipping companies	26
6.5	Invoicing the customer/importer.....	26
7	CUSTOMS FORMALITIES.....	27
7.1	General information	27
7.2	Tariffs.....	29
7.3	Documents	31
7.3.1	Certificate of origin	31
7.3.2	Documents for duty allowances	32
7.3.3	Single Administrative Document	32
8	IMPORT PROCESS FLOWCHART.....	33
8.1	First procedures.....	33

8.2	Carrier's departure	34
8.3	Carrier's arrival	35
8.4	Final procedures	36
8.5	Summary on forwarder's work	37
9	CLOSING WORDS	38
	REFERENCES	40
	APPENDICES	

1 INTRODUCTION

There will be orientation for logistical process in perspective of freight forwarder and clarification of details of forwarding in this thesis. Logistical procedures such as transporting, warehousing and handling of goods are essential parts of supply chain management. Freight forwarders are needed because they are specialists in ensuring the smooth delivery of goods to any destination across the world. They are skilled in dealing with any freight related problem and ideal for any business that needs to send large shipments internationally on a regular basis. Importer uses their services to gain access to expert professional advice and logistical guidance. International Freight Forwarding can be confusing and it is important that all the correct paperwork is completed and submitted to the right authorities. Freight Forwarders will take care of all the necessary documentation and are well versed about all customs and international shipping laws so importer can be sure that the shipment will be delivered quickly and efficiently. Supply chain starts from request for quotation between supplier and customer. Based on that and on terms of trade the customer will select his forwarder. The price of ocean freight, promised delivery times and reliability of delivery will affect on selection of forwarder. Forwarding consists of different sectors which begin from locating the goods and contact between importer and his/her forwarder. Usually the importing section manages all the interaction between importer and forwarder, who will send the goods on the way depending on Incoterms. The work of import forwarder starts from embarkation of goods and stops to billing. Thesis describes above-mentioned supply chain from shipping until billing of whole forwarding process.

2 BACKGROUND OF THE THESIS

2.1 Purpose and outcome

The purpose of my thesis is to describe import process from South Korea to Finland by sea transportation in perspective of forwarder. This study includes researching

operations of a forwarding company. The main focus of my study is to open up detailed description of importation process.

I have worked in a forwarding company which will be my case company in this thesis. I will use some of the information which the case company provides me. It is big international forwarding company having offices in Pori, Turku and Vaasa in their Finland's branch. Customers who import their goods from Asia use their forwarding expertise a lot and they get many orders to forward different goods from Asia to Finland. Freight forwarding is the ideal solution for any business which deals in stock and moving items from place to place. They will usually work closely with the customer for a fair price and provide the best all round service. When customers choose the right freight forwarder for their company, they tend to choose a provider based on the speed at which they can deliver, whether or not they can store items for customer and based on the price they are able to offer. The outcome of my thesis will be a process description document which specifies all main points considering forwarding. It will help the reader to understand the description of import process by using sea vessels in perspective of forwarder. Thesis will only deal with the container traffic.

I will go into four major subjects in my thesis. The subjects are:

- What are the basic operations and responsibilities of import forwarder in forwarding company?
- What does the importing customer's order contain and what kind of initial information do they provide to the forwarder?
- What terms of delivery forwarder will propose to the importing customer to use so that it would be beneficial for the seller and the buyer?
- When the sea vessel approaches the arrival port, what import preparations have to be done with the customs?

2.2 Framework

This framework shows that the starting point is South Korea where the goods will be loaded and initial documents sent to Finland. Next part is where the office in Finland prepares all documentation needed while the vessel is on the move. In the last part the office deals with the Finnish customs and EU regulations.

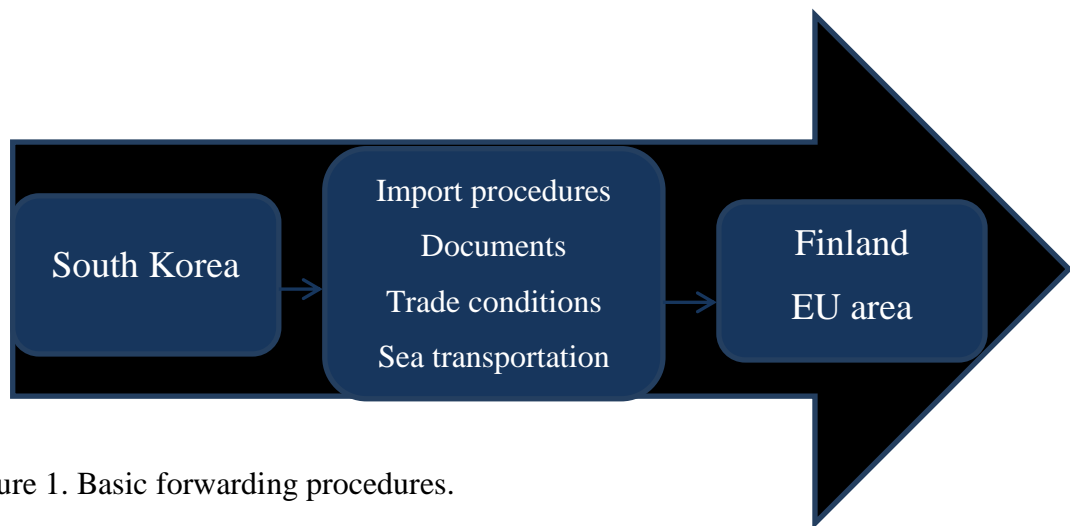


Figure 1. Basic forwarding procedures.

2.3 Research methods

Information gathering is done by going through all of the literature about the industry which I was recommended by case company's staff. I also search more additional information from the other literature about forwarding and find advanced information from forwarding related websites. Furthermore, I use my own experience from the case company for some extent and all the information which I was provided by the traffic coordinator of import section. My thesis is strongly based on the interview of traffic coordinator and branch manager which makes this thesis qualitative research. Internet information is mostly used in difficult parts such as customs formalities. Literature and interview are used strongly because this is a desk research and it makes thesis more reliable when connecting these two information sources.

3 FORWARDING AND LOGISTICAL PROCESS

National board of customs was established in 1812 in Finland. Activity called forwarding started in the end of 1800 century. Profit of forwarding companies built up from preparation of documents and from different harbor activities such as direct acceptance of goods from ships and delivering it to the end customers. Forwarding companies started marketing combined affreightment in 1960s and freight profit formed a big part of forwarder's income. The word "logistics" was mentioned first time around world war two. (Sakki 2009, 16)

Logistics is a part of supply chain management in which goods are moved, stored in warehouse, services and information are provided as efficiently as possible so that end user's need are taken care of. Goods need information stimulus to get them on the move. Supply chain management means transmission and handling of information related to movement of goods. Also, payments, money and capital planning and executing are part of it. Booking and supply chain consists of both moving of goods, information flow and money flow. (Sakki 2009, 16; 21)

Safety regulations, official regulations and rise in energy prices, makes rapidly changing business field which has not been experienced before. Logistics provider has to have adaptable organization so that it can adapt to different situations and customer's needs. Workmanship and knowledge are not enough as such, it is important to respect that information is handled differently around the world. Common language does not resolve this. One has to have the right knowledge. (Kuljetus ja logistiikka 4/2011, 16)

Sea freight forwarder works in harmony with the sender of goods and the receiver. It is necessary for forwarder to be able to take notice of customer's needs individually. Forwarder has to know how to manage customer's needs for mode of transportation and proper incoterm. Forwarder also has to have readiness to combine smaller shipments into bigger transportation totality. The more forwarder knows about customer's business and how logistics affect to his trade the better forwarder succeeds in his work. It is absolutely important for sea freight forwarder to know how to create all needed documents, knowledge of customs documents and how to compile them.

Forwarder operates mainly in English so it helps a lot to know different terms and abbreviations in international language for different situations. Making contract of forwarding is most important mark for importer's, exporters' and forwarder's operation. Before this contract nothing is legally official. (Suomen Huolintaliikkeiden Liitto ry, 2010; 30)

Other duties of freight forwarder are to manage schedule, supervise and coordinate the shipment of goods domestically and across international boundaries. In some cases, freight forwarders may be required to cross load or arrange warehousing services during transport. Freight forwarders are responsible for communicating with transportation companies to monitor the status of shipments so they can update their clients on a daily basis. Risk assessment and management, and methods of international payment are also commonly provided to the client by the freight forwarding service. (Maritime industry foundation center webpage, 2013)

4 TRADE CONTRACT AND FORWARDER'S RESPONSIBILITIES

4.1 Sales contract

There must have been a sales contract agreed between a seller and buyer for the supply of goods before a freight forwarder is needed. Sales contract consists of different terms of trade in international business. Trade can be single project or it can continue longer when contents of contract and details varies. When the contract is carefully made there are many issues accepted by different parties. It is recommended to define different concepts carefully because that will make it easier to solve problem situations. (Pasanen 2005, 79-80)

International commercial law has combined different countries' sales contract clauses. The main idea is that terms are easier to use globally. Terms of agreement and details have been tried to harmonize. There are different contract models and standard contracts in use which are preferred in repetitive agreements. In that case usually contract has standard terms which can be for example incoterms. When making new

contracts companies have to always check their suitability and familiarize in them carefully especially if they use example contract or insert standard terms. (Melin 2011, 43)

Sales contract consists of these issues listed down below:

- Background of parties
- Definition of trade's object
- Payment terms and payment method
- Trade price and currency
- Delivery time, place and terms
- Release basis
- Ownership and guarantee
- Shifting of liability for damages
- Validity period of the contract

Sales contract should contain background of both parties such as buyer's invoicing address and delivery address because invoice can go into different country than goods, especially addresses are important for paying value added taxes. Trade's object should be defined in detail by reporting type of goods, weight, quantity, spare parts and other features. Trade price, payment terms and payment method are also relevant issues which are mentioned in sales contract. It is good to define precise time when the payment must be paid. Contract should have all possible terms which are essential for delivery and payment. Also, payment delay and its consequences are recommended to mention on the contract and who is the payer of bank charges. Buyer's license section is important because for example it will tell about rights to demand trade price reduction especially if delivery time becomes longer and there is issues about cancelling the contract and possible compensation. (Melin 2011, 47)

Delivery method and place are usually specified with official international incoterms. The basis for release is part of the deal so if the other party has to withdraw from the agreement, compensation basis is known.

Ownership and guarantee should be specified so that if there turns out a fault in goods, guarantees will tell what the guarantee period is and when seller is responsi-

ble to make compensation. Goods have to be packed well especially when special packages are required. (Melin 2011, 47)

Terms of delivery, payment methods and definition of trade's object are the most important issues in the contract. There should be clearly written contact information of companies, validity period and other possible dates. When both parties have accepted and signed the contract import process can be started. (Fintra 2002, 18-20.)

4.2 Cargo insurance and transportation insurance

Transportations going outside from Finland and Scandinavia are usually insured with extensively used British institute terms (ICC-terms). These terms are a series of pre-defined commercial terms published by the International Chamber of Commerce. They are used extensively in international business and there are many pattern-setting models of its interpretation. The updated ICC-terms came into effect on 1.1.2009. ICC-terms are divided by coverage in A, B and C groups. Institute cargo clauses (A) equals to Finnish full insurance (this insurance covers all sudden and unforeseen loss of or damage to the goods insured resulting as a direct consequence from fire to sinking), Institute cargo clauses (B) equals to Finnish extended insurance and Institute cargo clauses (C) equals to Finnish basic term which covers for example accidents and some of the damages done by elements of nature. There are always chances of risks when transporting goods. Transportation might not go as planned. When the goods are transported from the seller to the buyer, it is important to know who has the responsibility and what kind of responsibility in different points of transportation. Responsibility is defined by incoterms. Incoterms will be introduced in chapter 6.1 (Tuontiopas, 2002)

4.2.1 Cargo insurance

Cargo insurance compensates a possible damage which occurs during the transportation. For example shipwreck thefts or car running off the road are these kinds of damages. The responsibility of haulier is always limited regardless of what mode of transport is used. Usually the responsibility is restricted into specific amount of kilo-

grams. Incoterms determines which party, the buyer or the seller has to take care of the cargo insurance. There is general transportation insurance terms 2003 used in Finland which are basically used for domestic transportation, import transportation and export transportation to Scandinavia. These terms are made and accepted by Maritime insurance company. Also, there is a mentioning about ICC-terms in general transportation insurance terms 2003 which is adapted to transportations from Finland to outside Scandinavia. (Tuontiopas, 2002)

4.2.2 Transportation insurance

Transport responsibility insurance is liability insurance of cargo for the carrier which purpose is to cover by accordance of carrier's law. For compensation basis, it is not acceptable argument if the goods get damaged. Transport responsibility insurance compensates only if carrier is also responsible for the damages. There are many options for transport responsibility insurance such as continuous year insurance, temporary insurance, one time insurance and arbitration agreement. The choice between above mention options depends on company's industry, type of goods, incoterms and risk bearing capacity. (Huolinta-liikkeiden liitto ry, 2010; 400; Juha Penttinen, 2004; 47)

4.2.3 Forwarder's responsibilities

Freight forwarder acts responsibly in his/her own name on behalf of the client. Traditionally forwarders have acted in the role of middlemen in international business. They have taken care of transportation of goods and other formalities without actual responsibility of the goods itself. Nowadays forwarders offer more of their services by responsibility of carriers when they have likewise responsibility of goods. There is no regulatory legislation in Scandinavia. Scandinavian forwarders union made first general terms of agreement in 1919 which purpose was to determine the responsibilities in forwarding activities and the rights of forwarder and customer. Forwarder has to take care of the transportation of goods with or without carrier's responsibility. If it is agreed with the client, his task is to receive goods on behalf of the client and to take care of handling, packing, loading, unloading, inspections and warehousing of

goods and also has rights to backfill incomplete package to avoid risk of damage. (Pöyhönen, 2004; 131)

Forwarder has to also take care of the appropriate customs clearance or if client will take care of customs clearance, forwarder has to assist him/her. Noting down the insurance of the goods is responsibility of forwarder. If client needs assistance with import documents, forwarder assists in this task. Nowadays forwarders carry out numerous tasks of logistics for their clients such as Intrastat filing which is the system for collecting information and producing statistics on the trade in goods between countries of the European Union. (Pöyhönen, 2004, 131)

One of the duties among the others is responsibility to take action. Responsibility to take action begins when forwarder has accepted assignment. However, a contract is associated with the given assignment. Forwarder has responsibility to inspect the goods for transportation. He always has to inspect the condition of the package, quantity, markings and the documents related to goods. Also, forwarder has responsibility to report and to be loyal. It means both parties have to be informed about significant issues related to transportation progress. Being loyal also includes confidentiality. (Pöyhönen, 2004; 131)

5 DOCUMENTS OF SEA TRANSPORTATION

5.1 Bill of lading

Bill of lading (APPENDICE 1) is the most important document in cargo ship traffic. It is the oldest used seafaring document. It was mentioned already in 1667 in code of seafaring. B/L symbolizes the goods during sea trips. (Linhala, 1998)

Bill of lading is a document given by carrier or given on behalf of carrier. B/L is:

- Proof of transportation agreement
- A receipt that carrier has received the goods for transportation or loaded them onto a ship

- Commitment to deliver goods to destination
- Commitment to hand over goods only to the person who presents the original B/L

Bill of lading can be shifted forward. This describes well how B/L describes the goods on sea voyages. B/L can be even sold or transferred during the sea voyage. So, the control and ownership of goods will shift to the person who controls all of original B/Ls. (Suomen Huolintaliikkeiden liitto ry, 2010; 257)

The methods of transportation have changed during these years so it is necessary to develop different B/L types. Different types serve different situations. The most used B/L types are as follows:

- Original Bill of lading, it is the only document which against goods can be handed over for. One has to present as many copies at the destination as it is made of the original B/L at the starting point. There has to be quantity in B/L. B/L can be presented as one piece which has multiply shifts at destination. One can tell apart original B/L from a copy by “original” stamp.
- Copy of B/L, it is a copy of original B/L. The copy is often used in informative purposes. For example, forwarder can get the details from it.
- On board B/L, it is a proof that goods are loaded on board. The most important purpose of On board B/L is to provide information about carrier’s name and loading place. It proves to the shipper that goods are really loaded onto the ship.
- Received for shipment B/L, it informs that the carrier has received goods for transportation. The goods do not have to be loaded on the ship but they can be also in terminal waiting for loading. (Suomen Huolintaliikkeiden liitto ry, 2010)

In many cases customers prefer to use telex release. Sometimes telex release replaces original B/L so that original B/L is not needed to be delivered to receiver. Telex release works in order that when the goods are loaded, three pieces of original Bill of lading are delivered to the shipper. When buyer has paid for invoice, shipper will deliver original B/Ls to the forwarder instead of the buyer and will inform that goods are allowed to hand over to buyer. In this case there will be “telex release” or “sur-

rendered” stamp in original B/Ls. At this time shipper does not have to send original B/Ls to buyer. (Suomen Huolintaliikkeiden liitto ry, 2010)

5.2 Liner Waybill

Liner waybill (APPENDICE 2) is not commonly part of forwarder’s everyday activity. It is a certificate for shipper given on behalf of carrier. The carrier will commit to transport goods to the destination marked on Liner bill and to hand over goods to the receiver marked on Liner bill. The receiver does not have to present the original document. Liner bill is always marked for a certain receiver and it cannot be shifted forward. Legally it equals B/L except the part of transferability and handing over methods. The purpose of having a sea waybill is to expedite the process of discharging the goods once the goods have been ferried to their final destinations. Most times, the official bill of lading will not reach the captain in such a manner as to allow for a timely discharge of the cargo. (Suomen Huolintaliikkeiden liitto ry, 2010, 228)

5.3 Shipping advice/Notice of arrival

Forwarder sends shipping advice (APPENDICE 3) to the receiver of goods when the goods have left from starting point. In case of when client does not make customs clearance by himself, forwarder will ask him to send original invoice, packing list and possible certificate of origin for customs clearance. Shipping advice can be sent by email, fax or other agreed method. The most common used way is notifying by email. (Case company, traffic coordinator, 2012)

When the goods arrive to destination country, forwarder sends notice of arrival to receiver of goods. If the customs documents are not delivered yet to forwarder, he/she will ask for them in touch of notice of arrival at the latest. Notice of arrival contains specified arrival date, name of the feeder, possible customs clearance day and the date of delivery to end customer. Notice of arrival can also contain information which customer wants to inform such as carrier’s deadlines or harbor’s holidays. (Case company, traffic coordinator, 2012)

5.4 Commercial invoice and Proforma Invoice

A commercial invoice is a document used in foreign trade to calculate tariffs and international commercial terms. It is commonly used also as a customs declaration provided by the person or corporation that is exporting an item across international borders. Although there is no standard format, the document must include a few specific pieces of information. The information in invoice has to be mentioned as clearly as possible because the information is usually basis for other operations. Invoice is a receipt for paid goods. Also, EU customs officials have given recommendation for minimum requirements in commercial invoice. One has to report following points:

- Name and residency of seller and buyer
- Date of issue for invoice
- Individualization of goods
- Quantity and gross and net weight of goods or separated packing list
- Price information of all different goods
- Price reductions
- Shipment's total price and currency
- Incoterm and payment term
- Country of origin and country of destination
- Signature (optional)

A Proforma Invoice is an advance copy of the final invoice. It is a confirmed purchase order where buyer and supplier agree on the product detail and cost to be shipped to buyer. The ProForma invoice is often used by the importer to apply for a Documentary Credit (D/C) which assures that payment will be made to the seller of goods and all agreed standards and quality of goods are met by the supplier. D/C is used as a payment instrument. It is also needed to express the value of samples. (Suomen huolintaliikkeiden liitto ry, 2010; 208)

In some cases when the buyer pays for goods before they even leave the seller, Proforma Invoice is used as an invoice that seller sends to buyer. If commercial invoice is not yet available at the time of the international shipment, a proforma in-

voice is required to state the same facts that the commercial invoice would and the content is prescribed by the governments who are a party to the transaction.

(Suomen huolintaliikkeiden liitto ry, 2010; 208)

6 MOVEMENT OF GOODS

6.1 Incoterms

Incoterms 2010 is a policy used in international business between different companies. In addition to definition, every clause have own name and three letter abbreviation. Delivery clauses describe delivering issues between the buyer and the seller. Issues are related to responsibilities, distribution of expenses and shifting of risk of the goods. Incoterms 2010 is important tool for companies to make agreements in homeland and international matters. International chamber of commerce is responsible of maintaining Incoterms. (Fintra, 2002)

The Incoterms are published by the International Chamber of Commerce (ICC), and they include definitions and rules of interpretation of the most common delivery terms. The rules are internationally recognized and used, and they have become a standard in international business. The development of the rules has been carried out by experts of ICC to help international business people to avoid misunderstandings in the delivery of goods from sellers to buyers. The reform of Incoterms 2010 led into dividing the terms the way that the terms in the first group are suitable for all kinds of modes of transportation and the terms in the second group are only suitable for maritime transport. (Melin 2011, 57)

There are instructions for the user in the beginning of every clause in 2010 edition. The biggest change in sea clause content is wording. For example incoterms 2000 FOB clause mentions that “seller is responsible of damages that happen to goods and will pay the caused expenses until it is exceeded ship’s verge” and incoterms 2010 FOB clause mentions that “seller will deliver the goods to the ship, is responsible of

occurring damages and will pay the caused damages until goods are delivered". Sea clauses FOB, CFR and CIF indicate that goods are delivered to ship.

In incoterms 2000 edition DDU DAF and DES are joined but in 2010 edition they are combined as one DAP (Delivered at place). If one uses DAP clause, both parties are required to clarify delivery section with agreed destination as clearly as possible. (Sakki, 2009)

A freight forwarder's business relies on goods that are sold. Selling must take place before the freight forwarder gets involved. Hopefully, the seller and buyer will have entered into a contract that makes it clear who's responsible for the cost of moving the goods and any other charges that arise from this process. It is usually left to the freight forwarder to interpret them. For this reason every forwarder must have a clear understanding of the application and interpretation of Incoterms to be able to give advice to customers. (Business law, 2013)

6.2 Release letter

Release (APPENDICE 4) letter shows up daily in the communication between carrier and forwarder. With release letter carrier hands over the goods to other forwarding company for customs clearance or for handing goods over to third party. In order that carrier hands over release letter to forwarder, the forwarder or the buyer has to deliver three original B/Ls to carrier. If the receiver has not presented all of original B/Ls or transfer stamped original B/L to forwarder, carrier won't hand over the goods to forwarder. In order that release letter would have legal impact, forwarder has to present it in harbor where goods have arrived and so that the goods can be given to buyer from harbor. (Case company, traffic coordinator, 2012)

Release letter has to turn out following points:

- Who hands over?
- To whom it is handed over?
- What is handed over; a container or bulk goods?
- The number of container and seal.
- MRN-number (figure 1.) or passport number.

- Gross weight and quantity.
- Which harbor is the destination?
- Where is the empty container returned?
- Who pays harbor fees, lifting of container, possible overtime fees?

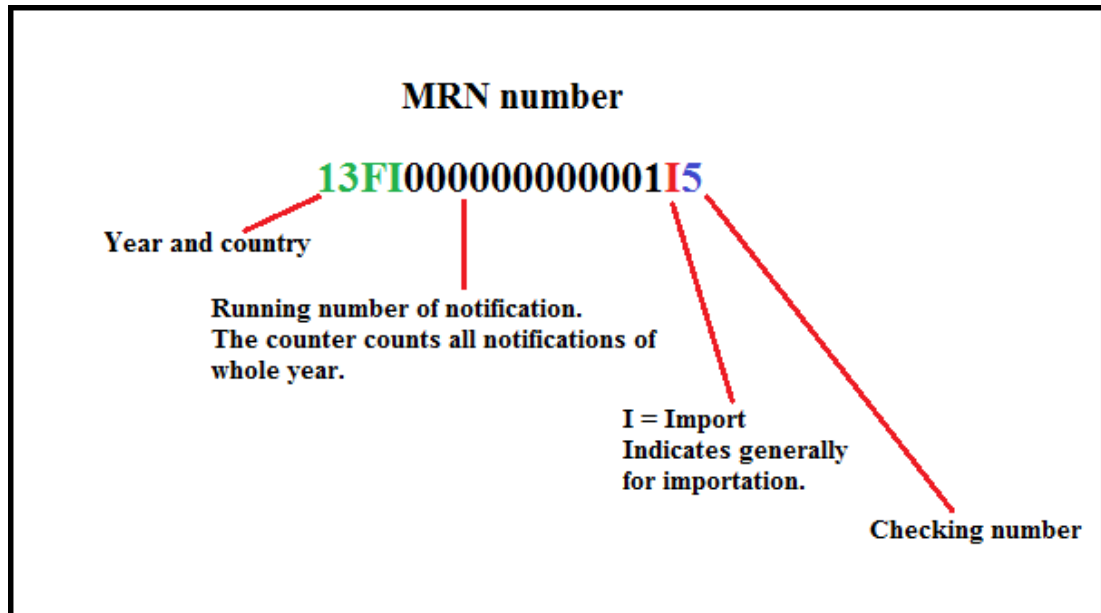


Figure 2. Formation of MRN number (Tullilaitos, 2013)

6.3 Transportation

The transportation of goods has a direct impact on customer service and cost structure of a company. There are several factors influencing decision on transport mode. The buyer should consider at least the following factors when choosing mode of shipment:

- Rates and cost of shipping
- Insurance costs
- The cubic size and total weight of goods
- Value of goods
- Discharge and destination point
- Possibility of damage
- Container type

Totally, around 95 per cent of the whole international trade is executed through sea transport mode. During past decades, the sea transport's share of all international trade transport in Finland has been around 80 per cent. Shipping by ocean is the most economical solution for transport mode, especially when shipping bulk. However, the transport times are often longer, and it can be more risky as the goods are more susceptible to deterioration, damage and theft. Also, for example, a strike can cause unexpected damage. (Melin 2011, 209)

6.3.1 Shipment booking

The following information for shipment company is generally required when forwarder makes a shipment booking:

- Name of Shipper, important to provide detail of the ultimate.
- Name of Receiver.
- Type of Service, Full Container Load (FCL) or Less than Container Load (LCL).
- Dates and Times of when goods are required for collection and an approximate indication of when the goods are required at the final destination.
- The Commodity to be shipped.
- The Destination Port where the cargo is to be discharged is essential for the preparation of the paperwork.
- The Loading or Collection point is also vital information to facilitate shipments.
- Information and provision of a Contact Person.
- Contact Numbers for all personnel involved in the exportation/importation process. (MSC Mediterranean Shipping Company, 2013)

If buyer accepts the offer which had been made, he will inform about it to sender who will make the shipment booking to a forwarding company. It is also possible that buyer will make the shipment booking and will inform the forwarder about sender's contact information. Long term customers of forwarding company import goods regularly from certain sellers and the seller makes shipment booking. Seller

provides details about the goods and transportation mode to forwarding company. Based on this information forwarding company will make a shipment booking to a shipping company. Cargo space and a container for the goods are booked from shipping company as well. Shipping company has the responsibility for the goods when they are loaded on the ship. Forwarder has to arrange how to get the goods to customer efficiently and fast as possible. If buyer pays transportation fees, Incoterm will be from F-group (FOB, FCA, FAS) and receiver of goods can choose the shipping company which will be used. Practically this means that forwarder will compare prices and routes of different shipping companies and will make a decision based on that. If the incoterm is from C-group, seller has the right to choose shipping company. Forwarder also has rights to choose the most suitable container for the shipment or if the goods come from several different senders, forwarder can assemble buyers' consol unit. Formation of buyers' consol unit requires from forwarder knowledge of different countries geographically. Senders deliver goods in a certain terminal which is chosen by forwarder where goods are loaded in one container and delivered to receiver. (Case company, traffic coordinator, 2012)

6.3.2 Maritime transportation unit

There is a unit of measurement used in maritime transportation. It is equal to 20 feet container. Transportation units can be moved from carrier to another without reloading of contents. Container is one of the important inventions in logistics. Most of the owners of containers are shipping companies or container renting companies. Basic unit of measurement in cargo traffic is TEU. One TEU equals 20 feet container and two TEU equals 40 feet container. (Hapag-Lloyd, 2005; 5)

The most usual containers are 20 or 40 feet in length. Also, there are 45 feet long containers in use but it is more sparsely used. 20 and 40 feet containers are divided in different groups based on their special features. The most used containers are dry containers (DC) or high cube containers (HC). These containers can fit whatever cargo which doesn't require special handling because of its size. The sizes of containers are based on ISO 668-standard in which nominal sizes are Anglo-Saxon units of measurement. (Hapag-Lloyd, 2005; 5)

International agreement for safe containers requires that every container which is transported through international routes has to have valid CSC sign (figure 2.). CSC signs have their own international registration number which is built up of letters and numbers. The four first letters indicates the owner. For example container's number can be HLXU123456-7 in which HLX indicates to owner of container which is Hapag Lloyd in this case. U is constant because it indicates that it is cargo container in question. Next six numbers are individualization numbers. The last number is a checksum which is circled by rectangle frame. (Hapag-Lloyd, 2005; 5)



Figure 3. CSC plate of 20 feet container (Port of Rauma, 2013)

6.3.3 Cargo embarkation and monitoring

Cargo shipping is done by following export formalities in departure country. In many cases export forwarders will take care of retrieving the goods from customer, monitoring container loading procedure, reserving cargo space, export clearance and take care that goods will be in harbour before closing. If it is mixed cargo (from several different countries) in question, forwarder will take care that it will be compiled in one specific container. (Case company, traffic coordinator, 2012)

Captain of a cargo vessel has to tend that vessels is seaworthy already before the voyage. He also has to tend that it is appropriately manned and equipped. During the voyage captain has to monitor that the vessel is kept in appropriate shape. (Tullihallitus, 2013)

The receiver of the goods wants to know estimated time of arrival already on the departure day. Forwarder finds out every delivery time for every shipment or if there is no specific schedule available, forwarder makes estimate as exactly as possible. Delivery time varies in different shipping companies. For example it can be from 26 days to 45 days from South Korea to Helsinki. The route is going through Suez canal mainly and the intermediate port is usually Amsterdam or Hamburg. (Case company, traffic coordinator, 2012)

When the cargo is shipped by FOB incoterm import forwarder's work begins when the vessel is already departure harbour and on the way to destination. It is so because payer of the goods is the receiver according to FOB term and payer can choose shipping company. In this case information about departure and arrival of the goods has to be available for receiver anytime. Local export forwarder will notify about schedule of the container and estimated arrival. In this point import forwarder will begin his work and notifies the receiver that the goods are loaded and on the way to customer. (Case company, traffic coordinator, 2012)

Notice of shipment is sent to the customer. Customer will see from it size of the container and its number, gross weight of the goods and cubic capacity. Notice of shipment also contains departure harbour, intermediate port, destination harbour and possibly place of delivery. There is marked estimated times of arrival between all of these harbours. Also, there is marked shipper of the goods and the consignee. All other possible information such as place of discharge is recommended to be informed on the notice of shipment. It is told to consignee to deliver all documents which are needed in customs clearance (invoice, packing list, certificate of origin) to forwarder. Usually consignee does not have all needed documents in this point but notice of shipment reminds to act as soon as the documents arrive. Forwarder has to inform which documents are needed so that the goods can be handed over legally to customer. (Tullihallitus, 2013)

When cargo is shipped by C-group's term goods will be departing by sender's choice of shipping company and forwarder won't necessarily know about arrival of the goods in this point yet. Cargo shipped by CIF and CFR terms gives the rights to consignee to choose a forwarding company which he will use and consignee will notify the shipping company to whom goods are to be handed over for customs declaration. Consignee pays all the fees which are caused from harbour of destination to final place of discharge and sender pays the cargo shipping from country of departure to harbour of destination. Monitoring of cargo shipped by CIF and CFR terms is very efficient.



Figure 4. Gulf of Aden and Suez Canal. The most used route from Asia to Europe. (Google Maps, 2013)

There are many possibilities for forwarder to monitor shipments nowadays. Shipment companies offer inclusive service from which it is possible to monitor every shipment company's own containers. Almost every shipment company's website provides information based on container number or bill of lading. Forwarder is in contact with shipping company or terminal to be up to date about shipments. It is important to get real-time information of shipments to the customer in this upbeat

world. Also, it is important to monitor shipments because of container rents and storage field costs. (PortNet, 2012)

Beside the shipping companies Finnish harbours offer a service site called PortNet. There is updated information about departures and arrivals of vessels. Forwarder follows journey of shipments daily and notifies the customer about possible delays. PortNet is meant for professional use and you can't enter there without login registration. This is important tools for making customs clearance because a vessel has to be arrived to harbour before you can make customs clearance. (PortNet, 2012)

6.3.4 Cargo arrival

Cargo arrival to customs area needs a lot of preceding actions before goods can arrive to the country. Harbours and shipping companies have share of responsibility in handling these preceding actions. Forwarder's responsibility usually restricts in receiving documents and forwarding instructions from customer and planning of further actions. (PortNet, 2012)

When foreign vessel arrives to a Finnish port it has to give advance notification of arrival. Advance notification has to be updated to PortNet system 24 hours before vessel arrives to a Finnish port. There has to be vessel's identifying information, nationality, type, harbour from which vessels is arriving and estimated time of arrival. When vessel has arrived to the harbour notice of it has to be given to PortNet latest 1h before arrival. Maintenance of PortNet system is done by Meriliikennekeskus. (PortNet, 2012)

Notification about goods which will be unloaded has to be given to PortNet one hour before vessel's arrival to harbor. It is confirmed to present the goods to customs with this notification. In this point customer should have had delivered all necessary documents and forwarding instructions to the forwarder. If this has been not done yet, last chance to deliver documents is when the goods arrive to customs area. (PortNet, 2012)

6.4 Biggest shipping companies

Nowadays the most used shipping companies are Maersk, United arab line (UASC), Hapag Lloyd, American President Line (APL), CMA-CGM and NYK line (Nippon yusen kaisha). Almost all shipping lines offer routes around the world these days. Depending on shipping line intermediate ports can be Hamburg, Rotterdam and Bremerhaven. All shipments departing South Korea and coming to Finland goes through intermediate port from which containers are carried by feeders. Feeders go to Finland's container harbours; to Vuosaari, Rauma, Mäntyluoto and Oulu. Shipping times of cargo coming from Far East vary from 35 days to 46 days depending on operations such as unloading containers from vessel and reloading onto feeder. Shipping lines cooperate with feeder lines so that clients would get as fast route as possible. Depending on feeder line feeders can go only once a week from intermediate harbor to Finland which means that if cargo vessel is even slightly late, container will stand one week at the intermediate harbor. This will bring more costs to the customer and it will cause delays to further transportation in this rapidly changing world. Forwarder has to pay attention to this matter when investigating the route of the vessel.

6.5 Invoicing the customer/importer

When the goods are delivered to customer/importer, the forwarder executes invoicing. During the invoicing process forwarder needs to take into account values which are already included to customs clearance. In case if the quantity of cargo and other additional entries have been taken into account, the customer will be invoiced as tax-free because taxation has been done during customs clearance. The customer will get VAT added invoice when customs clearance have not included transportation costs. When a company imports goods into any EU country, VAT is payable immediately at the port or when the goods are released from a bonded warehouse. To record and report this process most EU countries will expect the importer of record to VAT register in the relevant state. There has to be anyway size of the cargo in all FOB deliveries. When forwarding task is completed forwarder will examine incoming payments from partners and stakeholders. So that forwarder's work would be profitable, it is important to check all incoming payments from partners because forwarder has

to get some benefit from the task. The great fluctuation and changes in cargo prices keeps forwarding companies cautious. (Case company, traffic coordinator, 2012)

7 CUSTOMS FORMALITIES

7.1 General information

Customs clearance is required with goods that are brought from Asian countries outside the EU. The goods are to be presented immediately after arriving to Finland or a general declaration is made to give out information about the items. Sea transported goods must be cleared within 45 days after the general notice. This is done by the buyer or the forwarder. (Tullihallitus, 2013)

Non-community goods will always be set to a customs procedure. These are Goods which are not of European Union origin or imported goods which have not been released into free circulation. There are several procedures, but the most common is to set goods in customs procedure. Most commonly this is done with a Single Administrative Document form that can be either on paper or in electronic form. Usually goods are released for free circulation. If a cash customer is in question, the duties and taxes have to be made before the goods are released. To a registered customer, who has given a customs bond against the value added tax and duties, the goods can be released before payment. Usually the forwarder is registered so they get the goods right after the clearance. When goods have been cleared in one EU country, they can be moved freely inside the community. (Tullihallitus, 2013)

Imported goods can be immediately transferred to a customs bonded warehouse or to a free-zone. This operation is generally called warehouse deposit. Its juridical customs position is different from other community goods' juridical position and it is not allowed to move or handle the goods without customs' permission. If importer wants to move goods to bonded warehouse, forwarder has to make customs declaration to the customs of destination country. Declaration has to have a procedure code which will indicate what is wanted to be done to the goods. When importer wants to

deploy the goods from bonded warehouse, warehouse withdrawal is made. Importer can take all his goods or just a portion of it. Forwarder will make customs declaration based on instructions of importer. When the goods are declared, importer pays all the taxes and fees. (Tullihallitus, 2013)

In the figure 4 shown below, goods arrive from overseas and are stored in the bonded area. An import shipper must have done the customs' preparations, the proposed duty rate and exemptions before making the import declarations. Electronic documents (introduces in subchapters) are sent to the customs through connected database network. The declarant completes the declaration form and submits it to the customs system. Customs system screens for the subjects for inspection and for document submission and notify declarants. (Tullihallitus, 2013)

The case for inspections must go through the customs screening after checking the actual goods. Importers must submit documents (introduces in subchapters) which will go through the customs screening based on the documents. When documents pass the screening they are registered for payments. The importer must provide the collateral for payments or advance payment of tax to the customs for the goods to be transferred. Financial institution will notify about the payment to the customs. Customs system must accept the declarations automatically when the payment has been made or collateral has been set. (Tullihallitus, 2013)

Storage area checks whether the import has been declared or not and goods are transferred after confirming the declaration for the request for transfer of goods by the importer. If the goods are not declared, customs will notify the importer and wait for the declaration. (Tullihallitus, 2013)

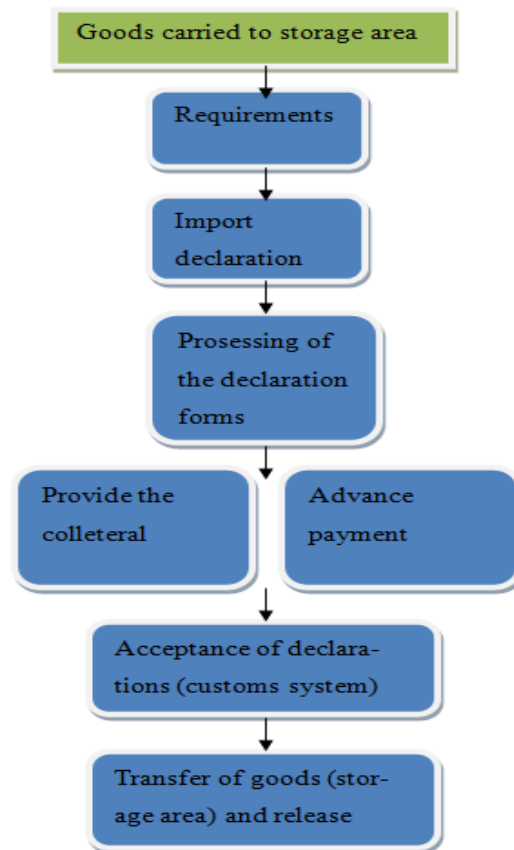


Figure 5. Customs procedure flowchart. (Tullilaitos, 2013)

7.2 Tariffs

Importing from Asian countries is not free as if community acquisition from EU-countries. There are restrictions when importing from outside of the EU. These have been created in order to protect and favor intra trade. They try to restrict the amount of competitive products coming in from Asian countries and also protect market from prohibited goods. It is crucial for importing company to find out about custom regulations and about the products before making a deal. (Tullitariffi, 2012)

Customs regulations are based on tariffs. The first thing is to find out the Tariff headings for each import product. There is harmonized product description and coding system in international use. Codes are in logical order and supported by rules. EU uses 8 digit CN- headings (Integrated Tariff of the European Communities) which are more specific than just Harmonized System (HS). The first four numbers of the

CN come from the HS. All of the foreign trade statistical categories are based on the CN-statistics. Additional codes give an extremely accurate and specific categorizing of products. TARIC is a commonly used tariff which includes also the contracts and arrangements that justify for custom benefits and customs regulations based on sub-headings and custom amounts. TARIC holds about 18 000 Tariff headings. (Tullitariffi, 2012)

CN- headings are used in Intratrade between EU-countries. HS- headings are internationally used between European community and Asian countries. There are compiled statistics of the country of origin, country where the goods were shipped from, country of destination, value of the goods, quantity and average prices within every heading. One can find information and headings for products from the CN-headings. (Tullitariffi, 2012)

TARIC-codes can be searched from TARIC DDS, product codes are based on product descriptions. By doing this it is not guaranteed that a code found in this way will be accepted by the Customs offices if it is used in a declaration. Importer has the main responsibility to notify the TARIC-codes but if it's separately agreed, forwarder will find right TARIC-codes to every product. In many cases importers just ask forwarders to do this work for them. Usually forwarder searches these codes from Customs' website which provides a big list of TARIC-codes. Nevertheless the main responsibility falls always on Importer. (Taxation and Customs Union, Tuontiopas 2002, 75)

Finding the written classification of information can sometimes be difficult but there is help available. It is recommended to ask for a "Binding Tariff Information" (BTI) in the country of importation. The national Customs authorities are responsible for issuing binding tariff information, so one can send a request to the competent customs authorities of the Member State concerned. (Taxation and Customs Union, Tuontiopas 2002, 75)

7.3 Documents

There are several documents needed for the customs:

- Commercial Invoice and packing list or Proforma Invoice
- Single Administrative Document, SAD
- Transportation documents; Charter Party, Bills of Lading
- Documents of duty allowances, Certificate of Origin
- Other documents, (health certificate)
- Declaration of custom value, D.V.1

For the customs, Forwarder needs SAD, commercial invoice, transportation documents and some cases the custom value declaration. A certificate of origin is needed when bringing goods from South Korea. (Keskuskauppakamari, 2011)

7.3.1 Certificate of origin

The purpose of certificate of origin is to prove goods' country of origin. The exporter should verify whether a certificate of origin is required with the buyer and with experienced freight forwarder or the Trade Information Center. There are some countries where GSP certificate of origin FORM A is used. Generalized System of Preferences (hereinafter referred to as GSP) is a preferential tariff system extended by developed countries to developing countries. It involves duty-free entry of eligible products exported by beneficiary countries to the markets of donor countries. It justifies getting a customs discounts. The European Community's certificate of origin granted by chamber of commerce, in this case it is used in business between South Korea and European community. Certificate is required to those countries which have no free trade contracts with association but they need certificate of origin for allocating different trade political actions. Certificate of origin is formal document equipped with a serial number. Origins can be checked by EUR1, A.TR., EURmed, EUR2 and FORM A documents. Goods will get their origin if it is produced fully or adequately in the country in question. (Keskuskauppakamari, 2011)

7.3.2 Documents for duty allowances

When goods are imported from GSP-countries, Form A is used as a Certificate of Origin. It has to be presented when declaring the goods. The origin of the goods has to be written and it has to be signed by an authorized person. Industrial countries allow benefits to the developing countries. The system is supposed to strengthen and develop the industrial and economic evolution of the third world countries. About 170 beneficiary countries and independent areas belong to the GSP-system. South Korea belongs to the General agreement on Tariffs and Trade, GATT. It does not get any benefit from Form A (Tullitariffi, 2012)

Form A is the most assure way of getting the Customs benefit which is relief on duties of what they sell to the EU. This gives them vital access to EU markets contributing to the growth of their economies. Form A has to be accurate by every comma and full stop. If it is even a little bit different from what the customs want, customs will not accept it. The signature is very important. If the goods have already been cleared and duties and taxes paid, it is possible to apply for a drawback of the duties from the Finnish customs. A regressively issued Form A, the original Commercial Invoice and an application for the drawback are then required. (Taxation and Customs Union, Tuontiopas 2002, 79-80)

7.3.3 Single Administrative Document

Single Administrative Document (SAD Form C88) (APPENDICE 5) enables importation, exportation and transit of goods across the EU. Importer provides all the needed information to forwarder which has to be in SAD form. Generally the importer has the responsibility for the SAD form unless he has a different kind of agreement with forwarder. The SAD form is fairly complex and lengthy requiring several pages of data entries. Correct and full completion is extremely important. New importers may consider employing a freight forwarder to complete the form on their behalf. Then, forwarder is responsible of making this document. It is meant for customs to control the importation of goods arriving into EU nations. SAD forms can be obtained from Customs or individually printed, as long as they conform to the official specimen. (Tullitariffi, 2012)

8 IMPORT PROCESS FLOWCHART

8.1 First procedures

In this flowchart importer is company A from Finland and supplier is company B from South Korea. When company A has sent a request for quotation to company B and has got acceptable offer back, they make a sales contract. Company B sends sales contract and usually proforma invoice to company A. Based on that and on terms of trade company A has selected Incoterms for the transportation process with expert advice of forwarder and it is written in sales contract. In this case, company A will use Incoterm CFR Helsinki, Finland (cost and freight) because company B pays all costs until destination country's port however company A pays importing costs. Also, it is easier for company A to take care of the insurance themselves. Forwarder starts to prepare all documentation work such as insurance, shipping advice, certificate of origin and commercial invoice as company A instructs him. Forwarder will arrange cargo and transportation insurance for the goods. Finnish forwarding branch office contacts South Korean forwarding branch office who will then arrange transportation of goods from Company B to the harbor. He also books a carrier, for example Maersk to transport the goods over the sea. Goods will stay in departure country's customs as long as it takes for customs officials to check export documents and the goods. This process can take 1 – 5 working days.

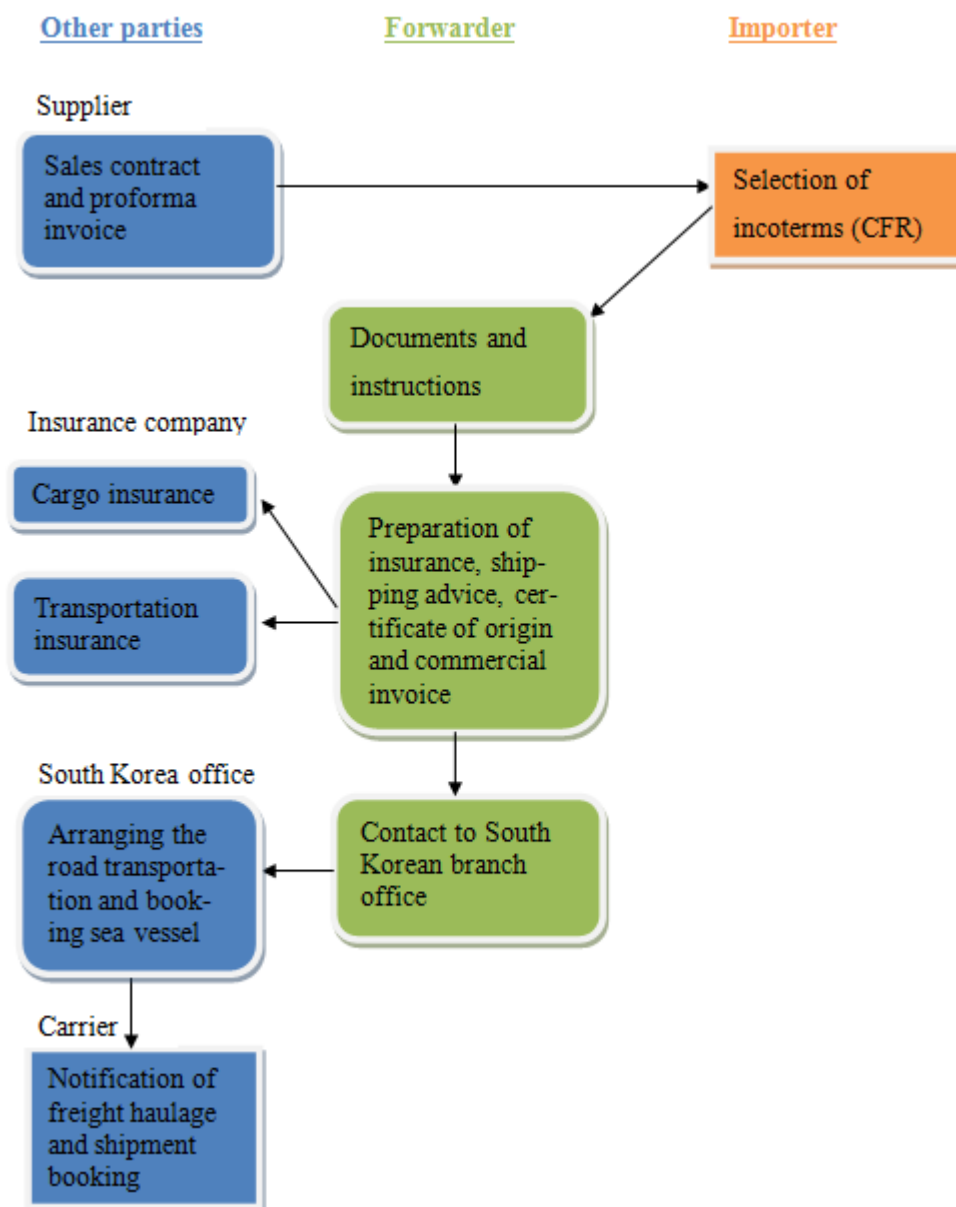


Figure 6 part A. Import process flowchart.

8.2 Carrier's departure

After Maersk's carrier departs the port of South Korea, they send a release letter and Bill of lading to Finnish forwarder. All documents except original B/L are sent electronically between carrier and forwarding company. Original B/L is signed and stamped when it changes the owner. Signing and stamping proves that next person responsible for the goods has accepted them. It has to be sent by mail. Then forwarder sends a shipping advice to company A as soon as carrier gets close to EU area.

Carrier will arrive to EU area around in 35 days. Commercial invoice and packing list (created by South Korean company) are in possession of carrier unless the originals are sent to forwarder. They are needed for customs clearance in destination country. Copies are sent by carrier electronically to the forwarder and to company A.

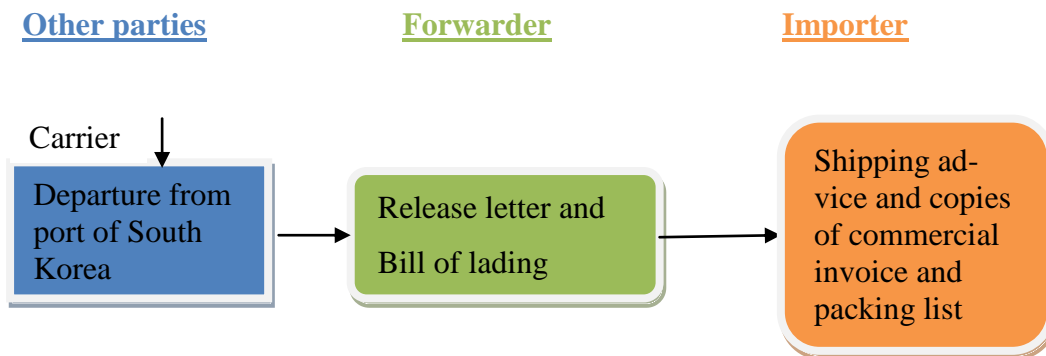


Figure 6 part B. Import process flowchart.

8.3 Carrier's arrival

When carrier arrives to the EU area, in this case to Germany Hamburg, cargo is unloaded from the big sea cargo ship and loaded to smaller feeder ship which carries the goods to Finland. Forwarder will book a feeder vessel before Maersk's vessel arrives to Hamburg. Feeder shipping company will arrange unloading and reloading process and will charge the forwarding company for it. Forwarding company will add this cost to company A's invoice. The timing of big cargo vessel has to be precise because feeder's voyage between Helsinki and Hamburg takes one week and there will be extra charge if the goods stay one week at Hamburg port. Feeder is used because it is more convenient for Baltic Sea voyage and it carries goods which are especially designated for Finland. Before one day of arrival to Finland feeder sends notice of arrival to the forwarder.

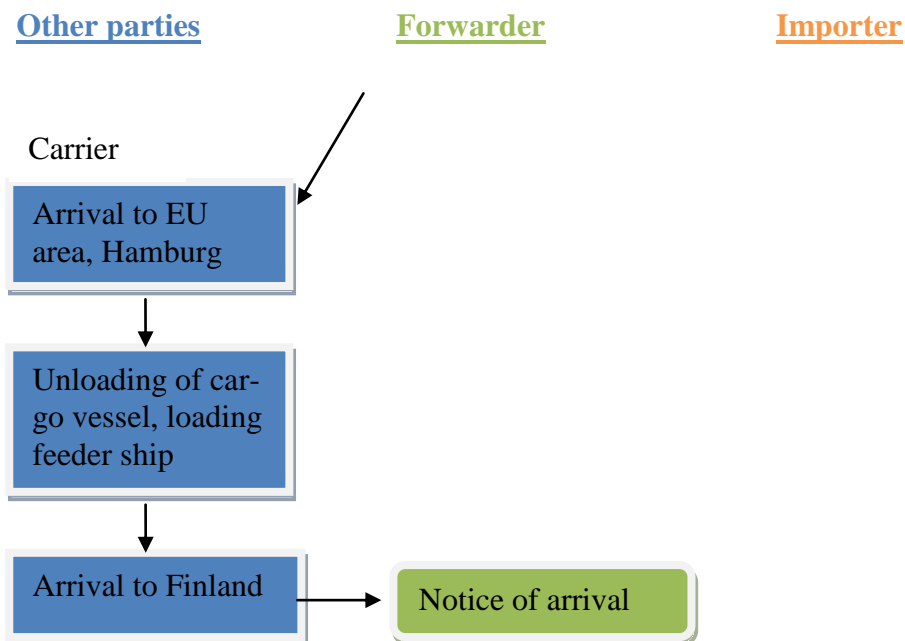


Figure 6 part C. Import process flowchart.

8.4 Final procedures

As soon as forwarder gets notice of arrival, he sends certificate of origin by express mail to the customs. Also, he sends single administrative document electronically to the customs. Before the goods are unloaded forwarder has made an electronic customs declaration. Forwarder provides commercial invoice for the customs. The customs office will examine all of the documents together and the goods as well. Goods will be moved to bonded warehouse by harbor crew. Company A or if agreed otherwise forwarder makes duty tax declaration for the importation. Anyhow, forwarder pays importation tax which is later charged from company A if specifically agreed or customs can also send the bill directly to importer. After customs has made inspections and given notification of customs clearance to company A and forwarder, goods are transported to the final destination by truck transportation which is arranged by forwarder. This will take 1-3 working days. Forwarder invoices company A for the done work. Besides forwarder's reward, invoice includes lifting charges in

Hamburg and Helsinki, import tax and truck transportation fees. (Case company, branch manager, 2013)

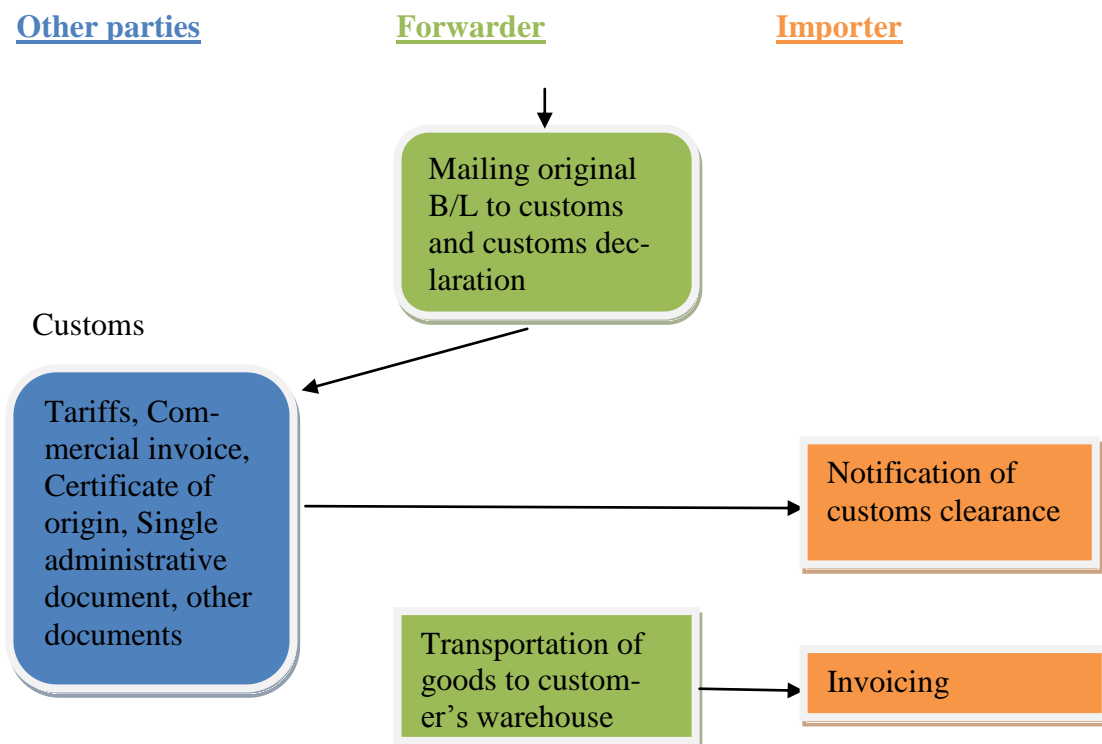


Figure 6 part D. Import process flowchart, Ylituomi, 2013

8.5 Summary on forwarder's work

The process flowchart is the result of interviewing case company's traffic coordinator and branch manager. It is presented based on information they provided. The work of forwarder is very varying, interesting and challenging. Every day and every job for a client is different and forwarder strives to handle all shipments carefully until the end. Cultivation is in the key position in forwarders work because the work is challenging and requires keeping up the know-how. It is important to adapt fast new conducts and procedures to different situations besides keeping up know-how. For example Finnish customs and EU customs develops constantly their system and updates new information which is very essential in forwarder's work. It is notable recently that customs have willingness in development of conservation of nature and social aspects. Also, the price competition of shipping companies is getting tougher

and tougher and forwarder's balancing on the top of the quality and prices requires sacrifices and risk taking. All in all forwarding and work of forwarder is grass roots of logistics in which entire center of logistics fixates.

The work of import section is challenging but interesting. They create many documents such as arrival notice, release note, terminal advice and dispatch note. Also, they have to work on customs office's documents such as clearance conclusion and release conclusion. Customs office sends these two documents as soon as forwarder enters right information to their electronic verification system. Information has to be written completely correctly because there are other works in queue and it takes some time to get your work rechecked. Whenever import section becomes very busy with customers' orders, staff has to monitor carefully shipments' status and input information about the goods electronically. Forwarder's software tools are quite interesting, convenient and easy to learn to use them decently in two weeks. Overall forwarder's work is interesting but sometimes it might get very busy so one must be able to work under pressure occasionally.

9 CLOSING WORDS

Thesis planning process started in August 2012. I was working for my case company and I came up with the idea to write my topic about the work I was doing. During the last months of my work contract I outlined the chapters what will I choose to table of contents. It was easy to start working on my topic because I had clear picture what I wanted to include to my thesis.

When I wrote from my point of experience, it was quite easy to remember how everything went at the forwarding company. I gathered information from import section's staff in form of oral interview during my last month of working there. So that's why my main sources are literature and websites.

I started my thesis by selecting suitable chapters and subchapters. I also asked case company staff about literature which I could research. By end of my work contract I

had built my table of contents and interviewed the staff. Then I started checking literature and websites and as I found or came up with an idea I wrote everything down. Writing of chapters happened in order because it was clear to me what I wanted in them. Time passed and everything went along by researching and writing. When I had written all what I wanted, I had to edit the text and process flowchart many times so that it would be in proper form.

This thesis was very interesting to write. The topic is intriguing to learn about but it can be very difficult if you haven't studied it or if you have no interest in it. The concept of the topic is very large. There are many factors and interphases what you have to research about. Also, the customs process is difficult to learn in the beginning but it will open up as you go into it deeper during writing process. Even though it took a lot of time and effort, I learned a lot of new facts and revised what I already knew. It was a good way to develop myself in this kind of field of work.

Moreover I got excellent assistance from my supervisor and great commenting from my opponent. It is very good that they check your work and give supporting comments from their perspective. It is interesting to compare your work with your opponent's work especially if both are writing about same field. That makes you realize what you could have done differently to make your work more understandable.

Even though I wrote my thesis only highly concerning the case company, it was not written for them. My work is more of a description and guideline for a person who is interested in forwarding or a person who studies the industry and wants to deepen knowledge about it. I suggest that student who is interested in this subject could research about export process. It is similar process but reversed. Another interesting subject would be about shipping companies. There could be facts about daily work of shipping companies and how they operate in the world's ports.

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APPENDICES

APPENDICE 1


See website for large version of the reverse | Ver página Web para términos y condiciones | Cestopeto aob-cakrt dala coveconetentak c yckozedene n nkonozedene | 提单背面条款和条件(请见网站) | www.mscmedshippco.com

 MEDITERRANEAN SHIPPING COMPANY S.A. Website : www.mscmedshippco.com SOAD Code: MSCU		BILL OF LADING No. NON-NEGOTIABLE COPY <small>"Port-to-Port" or "Combined Transport" (see Clause 1)</small>	
SHIPPER:		NO. & SEQUENCE OF ORIGINAL B/L's	
CONSIGNEE: This B/L is not negotiable unless marked "To Order" or "To Order of..." here.		NO. OF RIDER PAGES	
NOTIFY PARTIES: (No responsibility shall attach to the Carrier or to his Agent for failure to notify - see Clause 20)		CARRIER'S AGENTS ENDORSEMENTS: (Include Agent(s) at POD)	
VESSEL & VOYAGE NO. (see Clauses 8 & 9)	PORT OF LOADING	PLACE OF RECEIPT: (Combined Transport ONLY - see Clauses 1 & 5.2)	
BOOKING REF. (or) SHIPPER'S REF.	PORT OF DISCHARGE	PLACE OF DELIVERY: (Combined Transport ONLY - see Clauses 1 & 5.2)	
PARTICULARS FURNISHED BY THE SHIPPER - NOT CHECKED BY CARRIER - CARRIER NOT RESPONSIBLE (see Clause 14)			
Container Numbers, Seal Numbers and Marks	Description of Packages and Goods (Continued on attached Bill of Lading Rider page(s), if applicable)	Gross Cargo Weight	Measurement
<p>FREIGHT & CHARGES Cargo shall not be delivered unless Freight & Charges are paid (see Clause 16)</p>		<p>RECEIVED by the Carrier in apparent good order and condition (unless otherwise stated herein) the total number or quantity of Containers or other packages or units indicated in the box entitled Carrier's Receipt for carriage subject to all the terms and conditions hereof from the Place of Receipt or Port of Loading to the Port of Discharge or Place of Delivery, whichever is applicable. IN ACCEPTING THIS BILL OF LADING THE MERCHANT EXPRESSLY ACCEPTS AND AGREES TO ALL THE TERMS AND CONDITIONS, WHETHER PRINTED, STAMPED OR OTHERWISE INCORPORATED ON THIS SIDE AND ON THE REVERSE SIDE OF THIS BILL OF LADING AND THE TERMS AND CONDITIONS OF THE CARRIER'S APPLICABLE TARIFF AS IF THEY WERE ALL SIGNED BY THE MERCHANT.</p> <p>If this is a negotiable (To Order / or) Bill of Lading, one original Bill of Lading, duly endorsed must be surrendered by the Merchant to the Carrier (together with outstanding Freight and charges) in exchange for the Goods or a Delivery Order. If this is a non-negotiable (straight) Bill of Lading, the Carrier shall deliver the Goods or issue a Delivery Order (after payment of outstanding Freight and charges) against the surrender of one original Bill of Lading or in accordance with the national law at the Port of Discharge or Place of Delivery whichever is applicable.</p> <p>IN WITNESS WHEREOF the Carrier or their Agent has signed the number of Bills of Lading stated at the top, all of this tenor and date, and whenever one original Bill of Lading has been surrendered all other Bills of Lading shall be void.</p>	
DECLARED VALUE (only applicable if Ad Valorem Charges paid - see Clause 7.3)	CARRIER'S RECEIPT (No. of Cntrs or Pkgs rovd by Carrier - see Clause 14.1)	SIGNED on behalf of the Carrier MSC Mediterranean Shipping Company S.A.	
PLACE AND DATE OF ISSUE	SHIPPED ON BOARD DATE		

Standard Edition - 08/2009 TERMS CONTINUED ON REVERSE


APPENDICE 2

See website for large version of the reverse | Ver página Web para términos y condiciones | Смотрите веб-сайт для ознакомления с условиями и положениями | 見当の背面の条件(背書)を参照 | www.mscmedshippco.com

 MEDITERRANEAN SHIPPING COMPANY S.A. Website : www.mscmedshippco.com SCAC Code: MSCU		SEA WAYBILL No. NOT NEGOTIABLE - COPY "Port-to-Port" or "Combined Transport" (see Clause 1)	
SHIPPER:		NO. & SEQUENCE OF SEA WAYBILLS	
CONSIGNEE:		NO. OF RIDER PAGES	
NOTIFY PARTIES: (No responsibility shall attach to the Carrier or to his Agent for failure to notify - see Clause 20)		CARRIER'S AGENTS ENDORSEMENTS: (Include Agent(s) at POD)	
VESSEL & VOYAGE NO. (see Clauses 8 & 9)	PORT OF LOADING	PLACE OF RECEIPT: (Combined Transport ONLY - see Clauses 1 & 5.2)	
BOOKING REF. (or) SHIPPER'S REF.	PORT OF DISCHARGE	PLACE OF DELIVERY: (Combined Transport ONLY - see Clauses 1 & 5.2)	
PARTICULARS FURNISHED BY THE SHIPPER - NOT CHECKED BY CARRIER - CARRIER NOT RESPONSIBLE (see Clause 14)			
Container Numbers, Seal Numbers and Marks	Description of Packages and Goods (Continued on attached Sea Waybill rider page(s), if applicable)	Gross Cargo Weight	Measurement
<div style="position: relative;"> <div style="position: absolute; top: 50%; left: 50%; transform: translate(-50%, -50%) rotate(-45deg); opacity: 0.3; font-size: 100px; pointer-events: none;">SPECIMEN</div> </div>			
FREIGHT & CHARGES Cargo shall not be delivered unless Freight & Charges are paid (see Clause 16).		RECEIVED by the Carrier from the Shipper in apparent good order and condition unless otherwise stated herein the total number or quantity of containers or other packages or units indicated in the box entitled "Carrier's Receipt" for carriage subject to all the terms hereof from the Place of Receipt or the Port of Loading, to the Port of Discharge or Place of Delivery, whichever is applicable. IN ACCEPTING THIS SEA WAYBILL THE SHIPPER EXPRESSLY ACCEPTS AND AGREES TO, ON HIS OWN BEHALF AND ON BEHALF OF THE CONSIGNEE, THE OWNER OF THE GOODS AND THE MERCHANT, AND WARRANTS HE HAS AUTHORITY TO DO SO, ALL THE TERMS AND CONDITIONS WHETHER PRINTED, STAMPED OR OTHERWISE INCORPORATED ON THIS AND ON THE REVERSE SIDE AND THE TERMS AND THE CONDITIONS OF THE CARRIER'S APPLICABLE TARIFF AS IF THEY WERE ALL SIGNED BY THE SHIPPER. Unless instructed otherwise in writing by the Shipper delivery of the Goods will be made only to the Consignee or his authorised representatives. This Sea Waybill is not a document of title to the Goods and delivery will be made, after payment of any outstanding freight and charges, only on provision of proper proof of identity and of authorisation at the Port of Discharge or Place of Delivery, as appropriate, without the need to produce or surrender a copy of this Sea Waybill. IN WITNESS WHEREOF the Carrier, Master or their Agent has signed this Sea Waybill.	
DECLARED VALUE (only applicable if Ad Valorem Charges paid - see Clause 7.3)	CARRIER'S RECEIPT (No. of Ctns or Pkgs rxd by Carrier - see Clause 14.1)	SIGNED on behalf of the Carrier MSC Mediterranean Shipping Company S.A.	
PLACE AND DATE OF ISSUE	SHIPPED ON BOARD DATE		


Sea Waybill Standard Edition - 06/2009 TERMS CONTINUED ON REVERSE

APPENDICE 3

 MAERSK LINE	ARRIVAL NOTICE		B/L No. MAEU 573291112					
	Notify Party (Complete name and address)		Vessel Wes Amelie	Voyage No 1235	Print Date 2012-08-28 07:50			
	Your ref.							
	Place of Receipt		Other Numbering Identification SOB DATE 2012-07-15 573291112					
	Port of Loading QINGDAO							
		Port of Discharge RAUMA						
		Place of delivery						
Consignee (Complete name and address) FINLAND AS AGENT OF BLUE ANCHOR LINE		Shipper/Exporter (Complete name and address) AS AGENT OF BLUE ANCHOR LINE						
Kind of Packages; Description of goods; Marks and Numbers; Container No./Seal No. 31 Package TGHU4066472 40/DRY 8'6" Shipper's Seal: 5306905 31 Package Gross Weight: 21850 kgs Measurement: 23.01 cbm MOTOR COVER SHIPPER PROVIDE HS CODE:850300 SHIPPER PROVIDE HS CODE:850300 Marks and Numbers: N/M 37337 4352025620702000 Shipper Ref: 4352025620702000 Customs Ref. No:12FRS0230096353983 - Terminal Porte Oceane								
Container No. TGHU4066472	Seal No. ML-CN5306905	Seal Value	Size/Type/Height 40 DRY 8'6	Tare Weight 3665.000 KGS	Pkgs. 31	Weight 21850.000 KGS	Measurement 23.0100 CBM	Rail Bond /Pick-up No.
The above mentioned cargo is due to arrive aboard subject vessel On/or About								Date 2012-08-29
The container(s) will be released against; * The full set of Maersk Line original bills of lading, or one duly endorsed (signed and stamped by consignee) bill of lading. Same is valid if not a Waybill is involved for this shipment. * Payment of outstanding charges, or a verified receipt from the bank stating that the payment has been made for the correct amount. Same is valid if not a signed credit agreement is in place. * Port dues and Storage/Field rent payable by customer. Lifts and Terminal Fee is paid by Maersk Line. Please take notice that demurrage and detention charge will apply if the free time is exceeded. You can find the applicable charges on www.maerskline.com - go to demurrage/detention. The empty container(s) must be returned with interiors cleaned and odour free. Please contact your local Maersk office for further information at: Maersk Finland Oy as agents for Maersk Line Phone: + 358 9 4250 510 Fax: + 358 9 4250 5120 Address: Teollisuuskatu 21, Box 11, 00511 Helsinki								

For invoice copies, shipment details and status of your account, please access HYPERLINK "<http://www.maerskline.com>"

APPENDICE 4

 MAERSK LINE	RELEASE NOTE		B/L No. MAEU 557318802		
	Release to party		Vessel Henneke Rambow	Voyage No 1229	Your Ref
	Your ref.				
	Place of Receipt		Other Numbering Identification		
	Port of Loading KAOHSIUNG				
Port of Discharge RAUMA					
Place of delivery					

Haulage Instruction	
MRN+Position: ETA :2012-07-20	
Shipment Reference No.	

Kind of Packages; Description of goods; Marks and Numbers; Container No./Seal No. 583	Gross Weight 11862.050 KGS	Measurement 17.4700 CBM
<p>Carton</p> <p>MAEU6809725 20/DRY 8'6"</p> <p>82 Carton Gross Weight: 2387.65 kgs Measurement: 2.43 cbm</p> <p>= 4 PLT</p> <p>SCREWS</p> <p>SHIPPER PROVIDED HS CODE :731815</p> <p>Marks and Numbers:</p> <p>HELSINKI</p> <p>PO#</p> <p>945833</p> <p>C/NO.</p> <p>MADE IN TAIWAN</p> <p>R.O.C.</p> <p>DRA</p> <p>160 Carton Gross Weight: 2533.4 kgs Measurement: 4.82 cbm</p> <p>= 7 PLT</p> <p>SCREWS</p> <p>SHIPPER PROVIDED HS CODE :731815</p> <p>Marks and Numbers:</p> <p>P/O:SW-946856</p> <p>DESCRIPTION</p> <p>SIZE/Q'TY</p> <p>N.W./G.W.</p> <p>CARTON NO.</p> <p>MADE IN TAIWAN</p> <p>R.O.C.</p> <p>341 Carton Gross Weight: 6941 kgs Measurement: 10.22 cbm</p> <p>= 15 PLT</p> <p>SCREWS</p> <p>SHIPPER PROVIDED HS CODE :731815</p> <p>Marks and Numbers:</p> <p>P.O.946868</p> <p>C/NO.1-47</p> <p>P.O.946726</p> <p>C/NO.1-7</p> <p>P.O.947563</p>		

APPENDICE 5

EUROPEAN COMMUNITY					1 2 3 4 5 6 7		A OFFICE OF DISPATCH/EXPORT	
Copy for the country of dispatch/export	1					2 Consignor/Exporter		No
	3 Forms					4 Loading lists		
	5 Items					6 Total packages		7 Reference number
	8 Consignee					No		9 Person responsible for financial settlement
	10 Country first destin.					11 Trading country		13 CAP
	14 Declarant/Representative					No		15 Country of dispatch/export
	16 Country of origin					17 Country of destination		
	18 Identity and nationality of means of transport at departure					19 Ctr.		20 Delivery terms
	21 Identity and nationality of active means of transport crossing the border					22 Currency and total amount invoiced		23 Exchange rate
	25 Mode of transport at the border					26 Inland mode of transport		27 Place of loading
31 Packages and description of goods	29 Office of exit					30 Location of goods		
	32 Item No					33 Commodity Code		
	34 Country origin Code					35 Gross mass (kg)		
	37 PROCEDURE					38 Net mass (kg)		39 Quota
	40 Summary declaration/Previous document							
	41 Supplementary units							
	42 Additional information/Documents produced/Certificates and authorisations					A.I. Code		
	43 Calculation of taxes					44 Deferred payment		45 Identification of warehouse
	Type					Tax base		Rate
	Amount					MP		
47 Intended offices of transit (and country)	Total:							
	50 Principal					No		Signature:
	51 Intended offices of transit (and country)					represented by		
	Place and date:							
	52 Guarantee not valid for					Code		53 Office of destination (and country)
	D CONTROL BY OFFICE OF DEPARTURE					Stamp:		54 Place and date:
	Result:							
	Seal affixed: Number:							
	Identity:							
	Time limit (date):							
Signature:								
C88 (1-8)					PT (July 2003)			

APPENDICE 6

TERMINAALI-ILMOITUS
TERMINAL ADVICE

YKSIKÖN NOUTO TERMINAALISTA RELEASE FROM TERMINAL

1. Vastaanottaja Consignee		7. Huoltaja Forwarder	
2. Minne menossa Destination		8. Huoltajan huomautukset Forwarder's remark	
3. Kuljetusliike Transport company		9. <input type="checkbox"/> Tuonti Import <input type="checkbox"/> Transito Transit <input type="checkbox"/> Tyhjä Empty <input type="checkbox"/> Muu Other	
4. Rekisterinumero Registration number		10. Noston ja terminaalinmaksun maksaja Lift and terminal fee paid by	11. Viite Ref
5. Laiva Vessel		12. Kenttävuokran maksaja Field rent paid by	13. Viite Ref
6. Tuontipäivä Date of entry		14. Tavaramaksun maksaja Port dues paid by	15. Viite Ref

YKSIKÖN TIEDOT UNIT DETAILS

16. Yksikön numero Unit No	18. Koko Size 0	19. Tyyppi / Type	21. Tavarin bruttopaino Gross weight <input type="checkbox"/> Tyhjä / Empty
17. Yksikön haltija Unit possessor	20. Tavarankuokkuluokka Cargo fee class	22. Taara Tare 0	
23. Tyhjän yksikön palautusosoite / Huomautukset Delivery of the empty unit / Remarks Palautusosoite/ Address: Kiintö/Allotment: Huomautukset/Remarks:			

YKSIKÖN TUONTI TERMINAALIIN DELIVERY TO TERMINAL

24. Vientirä/Viite Order No/Ref		34. Toimitus EU-maahan Trade within EU <input type="checkbox"/> Yhteisötavara EU-goods <input type="checkbox"/> Muu kuin yhteisötavara Non EU-goods	
25. Paikallisen varustamon viite Local carrier ref no	26. Varustamon viite Ocean carrier ref No	35. Vienti EU:sta Export from EU <input type="checkbox"/> Yhteisötavara EU-goods <input type="checkbox"/> Muu kuin yhteisötavara Non EU-goods <input type="checkbox"/> Asetettu vientimenettelyyn Customs procedure / export Poistumistoinnipaikka Place of exit:	
27. Laiva Vessel	28. Laivauspäivä Shipped on (date)	36. Lisätietoja tullille Additional information for customs	
29. Määräsatama Port of destination	30. Terminaali Terminal	37. Tavarankuvaus Description of goods	38. Kolliluku No of pkgs
31. Viejä Exporter		39. Noston ja terminaali vuokran maksaja Lift and terminal fee paid by	40. Viite Ref
32. Huoltajan huomautukset Forwarder's remark		41. Kenttävuokran maksaja Field rent paid by	42. Viite Ref
33. IMDG-luokka IMDG class		43. Tavaramaksun maksaja Port dues paid by	44. Viite Ref

Terminaali-ilmoituksen allekirjoittaja on vastuussa tietojen oikeellisuudesta:
The undersigned is responsible for information given above.

45. Terminaali-ilmoituksen antaja
Terminal advice signed by:

46. Allekirjoitus ja nimen selvennys
Signature and in print

47. Puhelinnumero Telephone

Varustamoluovutus suoritettu
For official use only

Viite

APPENDICE 7



TULLAUSPÄÄTÖS/LASKU

1 / 1

Luovutus vapaaseen liikkeeseen

Myyjä		Tullausnumero		Tullauspäivä	
Postitusosoite		Tulopäivä	Hyväksymispäivä	Veropäivä	
		Viite			
		Lisäviite			
		Tullivelallinen			
Asiamies		Tavaranhaltija		nro	
nro					
Yleisilmoitus / Edeltävä asiakirja		Vakuudesta varattu osuus (%)	Jaksoerittelyn postitusosoitetunnus		
Järj. nro	Tavarankoodi / Lisäkoodi	Menettely / Tullikohtelu	Verolaji	Veron peruste	Yks. Verokanta Yks. Veron määrä (€)
1					
Valmistenumero					
Lisätietoja / Huomautuksia					
Verolajit					
A00 TULLI B00 ALV					
Tullipiiri, toimipaikka ja osoite		Yhteensä			
Tulli		Eräpäivä	Maksettava määrä		
Sähköinen tullauskeskus		Maksuviite			
Tullauskeskus		Kansainvälinen tilinumero (IBAN) ja pankkitunnus (BIC/SWIFT)			
puh.	faksi				
Käsittelijä	edituonti				

Valtusosoitus
Tähän päätökseen tyytymätön saa hekeä siihen muutosta valittamalla Helsingin hallinto-oikeuteen kirjallisella valituksella. Valitus on tehtävä kolmen vuoden kuluessa tämän päätöksen tiedoksiannosta.
Valituskirjeelmä on toimitettava valitusajassa päätöksen tehneeseen tullitoimipaikkaan. Omalla vastuulla valitusasiakirjat voi lähettää postitse tai lähettää valituksella Postitse lähetetyn valituksen tulee olla perillä valitusajan viimeisenä päivänä ennen tullitoimipaikan aukioloajan päättymistä. Tullitoimipaikan aukioloaika päättyy kello 16.15.
Valituskirjeelmässä on ilmoitettava
- valittajan nimi ja kotikunta
- postiosoite ja puhelinnumero, joihin asiaa käsittelevä valittajalle voidaan toimittaa
- päätös, johon haetaan muutosta
- mitä kohdan päätökseen haetaan muutosta ja mitä muutoksia siihen vaaditaan tehtäväksi
- perusteet, joilla muutosta vaaditaan.
Valittajan, laillisen edustajan tai asiamiehen on allekirjoitettava valituskirjeelmä. Jos valittajan puhevaltaa käyttää hänen laillinen edustajansa tai asiamiehensä tai jos valituksen laatijana on muu henkilö, on valituskirjeelmässä mainittava myös tämän nimi ja kotikunta.
Valituskirjeelmsä on liitettävä
- tämä päätös alkuperäisenä tai jäljennöksenä
- asiakirjat, joihin valittaja vetoaa vaatimuksensa tueksi, jollei niitä ole jo aikaisemmin toimitettu viranomaiselle.
Asiamiehen, jolle hän ole asiantaja tai yleinen oikeusavustaja, on liitettävä valitukseen valtakirja.
Tullilomake nro 112s - 10

APPENDICE 8


TULLI
 TULL-CUSTOMS

LUOVUTUSPÄÄTÖS

1/1

Luovutus vapaaseen liikkeeseen

Myyjä		Tullausnumero		Luovutuspäivä
Tavaranhaltija	nro	Tulopäivä	Hyväksymispäivä	Veropäivä
		Viite		Kolliluku
		Lisäviite		Bruttopaino (kg)
		Tullivelallinen		
Asiamies	nro	Kuljetusväline		
		Sijaintipaikka		
Yleisilmoitus / Edeltävä asiakirja		Vakuudesta varattu osuus (%)		
Järj. nro 1	Tavaran koodi/ Lisäkoodi	Menettely/ Tullikohtelu	Tavaraerän tunnistetiedot	
Lisätietoja / Huomautuksia				
Tulli, toimipaikka ja osoite Tulli Sähköinen tullauskeskus Tullauskeskus				
puh. _____ faksi _____ Käsitteijä edituonti				

Tullilomake nro 111s - 02

APPENDICE 9

RAHTIKIRJA FRAKTSEDEL

Lähetäjä Avsändare

Asiakasno Kundnr


Päivämäärä Datum

Numero Nummer

Sopimusno Avtalnr

Lähetäjän viite Avsändares referens

Vastaanottajan viite Mottagarens referens

Vastaanottaja Mottagare		Asiakasno Kundnr		Rahdinkuljettaja ja / tai Huolitsija Transportföretag och / eller Speditör	
		Sopimusno Avtalnr			
Tavarantoimitusosoite Godsets leveransadress					
Lähtö ja lastauspaikka Avs. och lastningsp. (Lähtöas. raide Avsändingsst. spår)		Toimituslauseke Leveransklausul			
Määräpaikka Bestämelseort		(Määräas. raide Bestämelsest. spår)		Rahdinmaksaja	
				Asiakasnumero Kundnr	
				Sopimusnumero Avtalnr	
Merkki/nro Märke/nr	Koilliluku ja -laji Kolliantal och -slag	Sisältö, ulkomitat ja VAK-merkinnät Innehåll, yttermitt och ADR-anmärkningar	(Koodi) (Kod)	Brutto, kg	Tilavuus m3 Volym
Vaihtokelpoinen FIN-lava kpl Godk FIN-pall, st		Kollit yht. Kolliantal tot	Lavametri Flakmeter	Brutto yht. total., kg	Rahditusp. Fraktvikt
Kuljetusohjeet Transportinstruktioner				Jälkivaatimus, maksuviite Bet.ref. för efterkrav	
				Jälkivaatimus, tilinro Kontonr för efterkrav	
Muut tiedot Tilläggsuppgifter				Jälkivaat. Efterkrav	
				Rahti Frakt	
				Lisät Extra avgift	
				+ Alv. Moms	
Varaumat Förbehåll				Käteinen yht. Kontant tot.	
				Käteismaksu, pvm, paikka ja kuittaus Kontantbetalning, datum, ort och kvittering	
1	2	3	4	5	6
Vastaanottaja, pvm, aika ja allekirjoitus Mottagare, datum, tid och underskrift			Kuljettaja, pvm, aika ja allekirjoitus Chauför, datum, tid och underskrift		Lähetäjä, pvm ja allekirjoitus Avsändare, datum och underskrift

APPENDICE 10

Question form about import process for the case company's traffic coordinator.

1. What kind of documents there are in sea transportation?
2. What is release letter's importance in transportation of goods?
3. What kind of issues forwarder has to consider when booking a shipment?
4. What happens during and after cargo embarkation?
5. What facts forwarder has to include in the invoice?
6. What documents are supposed to go to the customs?
7. How do you arrange insurance for the cargo?